

**CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
MONDAY, NOVEMBER 15, 2021**

1:00 P.M.

**HICKORY LODGE
1115 W. SYCAMORE ST.
ZOOM OPTION ALSO AVAILABLE**

<https://zoom.us/j/9031181650>

PASSWORD-1650

MEETING ID- 903 118 1650

AGENDA:

- A. CALL TO ORDER
- B. REVIEW/APPROVAL OCTOBER 18, 2021, MINUTES
- C. NEW BUSINESS
 - 1. Financials September '21
 - 2. Discussion/Financial Update
- D. NEXT MEETING SCHEDULED - -

Meeting Monday, December 20, 2021, 1:00 P.M.
- E. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE

October 18, 2021

The Carbondale Park District's Administration and Finance Advisory Committee held a regular meeting on Monday, October 18, 2021 at 12:00 p.m. at Hickory Lodge, 1115 W. Sycamore Street, Carbondale, IL. The attendees participated in person and via Zoom format.

PRESENT: Chuck Vaught, Steve Schauwecker, Curtis Vaughn and Trey Anderson.
Absent: Cordy Love and Board Liaison Commissioner Carmen Suarez.
Guest: Lou Fronabarger.

MEETING CALLED TO ORDER: The meeting was called to order at 12:00 p.m.

APPROVAL OF MINUTES: The minutes of the September 20, 2021 meeting were approved.

NEW BUSINESS:

1. Review August 2021 Financial Report:

a. The committee reviewed the August 2021 financial report. Most of the operating divisions continue to be in a much better financial position than was budgeted through the month of August. The only exceptions are the Learning Tree, Athletic Field Maintenance and the Super Splash Park divisions. Each of these divisions have a negative budget variance through the month of August. Kid's Korner had a -\$10,062 deficit for the month of August, but has a positive budget variance of \$6,184 year to date. Revenue from the Child Care Restoration Grant, a federal grant, has played a significant roll in achieving a positive budget variance through the month of August, 2021.

b. Hickory Ridge Golf Course had a profit of \$3,722 for the month of August and has a net profit of \$15,413 for the eight month period January- August. In addition, it has a net positive budget variance of \$38,868 year to date.

c. The Park Maintenance expenditures are under budget for the year and has a \$41,310 positive budget variance year to date.

d. The Super Splash Park has an operating net operating deficit of -\$20,320 for the month of August and a net operating deficit of -\$38,868 through the month of August. It has a positive budget variance of \$47,024 year to date.

e. It was noted that only \$300,000 in Tax Anticipation Warrants have been exercised through the month of August. Last year the district drew down on \$500,000 in tax anticipation warrants to aid in financing operational expenditures prior to the receipt of real estate tax revenue, which is received late in the fiscal year.

f. The committee suggested that staff survey other outdoor pool operations, such as Marion, Herrin, Cape Girardeau and Salem, to get information about their operations. Statistical data regarding concessions as percentage of gross revenue, number of passes sold, attendance levels and concession items available or sold at the concession stand would be helpful in assessing the operations at the Super Splash Park.

g. The committee was informed that the management fee with Midwest Pools will be revised if the district takes over the operations responsibility for the front desk and concession stand at the Super Splash Park.

2. Financial Update: The emphasis is currently on revenue projections and beginning budget preparation for the FY2021 fiscal year. Once this is completed, staff attention will return to the real estate tax levies and the state statutes that regulate the levy extension under PTELL.

3. General Obligation Bond (Rollover Bonds) Series 2021 Bid Results:

a. The results of the bids received on the bond issue was discussed. The district received four bids with the lowest bid coming from Herscher CUSD No. 2 of Herscher, Illinois. Their bid was an interest rate of 1.07%. Due to the low interest rate, the principal amount of the bonds was increased to \$644,345.

4. Merging of the General Fund and the Super Splash Park Cash Accounts:

a. The general fund contains two cash accounts, one for the Super Splash Park and one for all other general fund operations. The Super Splash Park has been moved into the general fund and there is no longer a need for a separate cash account for its operations. The two separate cash accounts create management issues for staff by requiring close monitoring of the account balance and then requiring staff to transfer funds into the Super Splash Park cash account when its balance is insufficient to cover the expenses of the operation. It is recommended that the Super Splash Park cash account be closed and the balance transferred into the general fund cash account.

5. General Discussion:

- a. Trey informed the committee that staff is working on a conceptual plan for the Arboretum.
- b. The park maintenance staff is in the process of replacing the shake shingle roof on the shelter at Attucks Park. The roof needs replacing along with some of the decking and the job will be completed with in-house labor. A local contractor submitted a bid of \$15,000 for the job. Staff can complete the project for about one half of the bid price.

NEXT MEETING: November 15 2021 at 12:00 p.m. **in person and via zoom** at Hickory Lodge.

MEETING ADJOURNED: 12:32 p.m.

BOND AND INTEREST FUND**Balance Sheet**

As of September 30, 2021

	<u>Sep 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash Checking	285,017.79
Total Checking/Savings	<u>285,017.79</u>
Other Current Assets	
Property Tax Receivable	937,164.98
Total Other Current Assets	<u>937,164.98</u>
Total Current Assets	<u>1,222,182.77</u>
TOTAL ASSETS	<u>1,222,182.77</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due To General Fund	-1,344,369.90
Total Other Current Liabilities	<u>-1,344,369.90</u>
Total Current Liabilities	<u>-1,344,369.90</u>
Total Liabilities	-1,344,369.90
Equity	
Deferred Inflow of Resources	830,006.48
Fund Balance-Restricted	-4,916.31
Unrestricted Net Assets	1,367,375.32
Net Income	374,087.18
Total Equity	<u>2,566,552.67</u>
TOTAL LIABILITIES & EQUITY	<u>1,222,182.77</u>

1:52 PM

10/25/21

Accrual Basis

BOND AND INTEREST FUND

Profit & Loss

September 2021

	<u>Sep 21</u>
Ordinary Income/Expense	
Income	
Real Estate Tax Revenue	283,743.02
Total Income	<u>283,743.02</u>
Net Ordinary Income	283,743.02
Other Income/Expense	
Other Income	
Interest Income	37.49
Total Other Income	<u>37.49</u>
Net Other Income	<u>37.49</u>
Net Income	<u><u>283,780.51</u></u>

BOND AND INTEREST FUND

Profit & Loss

January through September 2021

	<u>Jan - Sep 21</u>
Ordinary Income/Expense	
Income	
Mobile Home Tax Revenue	645.47
Real Estate Tax Revenue	373,351.21
	<hr/>
Total Income	373,996.68
	<hr/>
Net Ordinary Income	373,996.68
Other Income/Expense	
Other Income	
Interest Income	90.50
	<hr/>
Total Other Income	90.50
	<hr/>
Net Other Income	90.50
	<hr/>
Net Income	<u><u>374,087.18</u></u>

Carbondale Park District
Balance Sheet
GENERAL FUND

	Sep 30, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash- HRGC Capital Imp Fund	9,389.50
Cash-Abboretum Grant	179,981.44
Cash-General Fund	173,888.50
CASH-ILPD Liquid Asset	0.17
Cash-Super Splash	2,366.58
General Fund CD	8,368.30
Total Checking/Savings	373,994.49
Other Current Assets	
Due from Bond & Interest	-136,109.90
Due from Other Governments	15,711.42
Inventory-Golf Course	15,734.47
Prepaid Insurance	-3,005.72
Property Tax Receivable	1,073,066.20
Total Other Current Assets	965,396.47
Total Current Assets	1,339,390.96
TOTAL ASSETS	1,339,390.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-21,171.19
Accounts Payable-Super Splash	-70.81
Total Accounts Payable	-21,242.00
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	8,354.02
Aflac Withholding	841.62
Child Support	950.42
Due To Aquatics	-15,000.00
Due to Bond and Interest	575,000.00
DUE TO GENERAL	15,000.00
Federal Withholding	10,217.16
Fund Balance	770,530.75
IMRF Withholding	42,690.92
Insurance Withholding	-29,808.49
Other Withholding	765.13
State Withholding	-261.03
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	1,574,898.66
Total Current Liabilities	1,553,656.66
Total Liabilities	1,553,656.66
Equity	
Deferred Infow of Resources	959,343.72
Fund Balance Restircited	-343,610.40
Retained Earnings	-846,602.09
Unrestricted Net Assets	-99,288.25
Net Income	115,891.32
Total Equity	-214,265.70
TOTAL LIABILITIES & EQUITY	1,339,390.96

11:30 AM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
DEBT SERVICE

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
Tax Anticipation Warrant	0.00	100,000.00	-100,000.00
Total Income	<u>0.00</u>	<u>100,000.00</u>	<u>-100,000.00</u>
Expense			
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Tax Loan Repayment	0.00	0.00	0.00
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>0.00</u>	<u>100,000.00</u>	<u>-100,000.00</u>

11:31 AM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
DEBT SERVICE

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
Tax Anticipation Warrant	300,000.00	400,000.00	-100,000.00
Total Income	<u>300,000.00</u>	<u>400,000.00</u>	<u>-100,000.00</u>
Expense			
Loan Interest	53,192.89	4,687.00	48,505.89
Loan Payment	20,003.73	20,004.00	-0.27
Taw Loan Repayment	0.00	0.00	0.00
Total Expense	<u>73,196.62</u>	<u>24,691.00</u>	<u>48,505.62</u>
Net Income	<u><u>226,803.38</u></u>	<u><u>375,309.00</u></u>	<u><u>-148,505.62</u></u>

11:31 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	2,000.00	-2,000.00
Alternative Revenue-Other	100.00	0.00	100.00
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Facility Rental	370.00		
Interest	48.92	542.00	-493.08
Real Estate Taxes	307,341.47	0.00	307,341.47
Replacement Taxes	0.00	0.00	0.00
Total Income	307,860.39	2,542.00	305,318.39
Expense			
(A) Payroll Expenses			
FICA Expense	575.74	900.00	-324.26
Health Insurance Expense	711.00	1,394.00	-683.00
IMRF Expense	276.73	989.00	-712.27
On Call Wages	0.00	0.00	0.00
Overtime	114.60	65.00	49.60
Salaries	3,136.80	6,660.00	-3,523.20
Unemployment Expense	64.22	397.00	-332.78
Wages Hourly Fulltime	3,873.55	2,402.00	1,471.55
Wages Hourly Part Time	2,040.00	2,642.00	-602.00
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	10,792.64	15,449.00	-4,656.36
Advertising/Promotion	132.00	400.00	-268.00
Awards/Recognition	0.00	0.00	0.00
Background check	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	86.40	67.00	19.40
Computer Equipment/Software	600.45	0.00	600.45
Consultant Services	0.00	0.00	0.00
Contractor Fees	92.16	600.00	-507.84
Dues and Subscriptions	30.92	0.00	30.92
Electric Utilities	563.55	400.00	163.55
Equipment Parts/Repairs	0.00	25.00	-25.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	45.00	254.00
Food/Provisions	80.69	10.00	70.69
Fuel/Lubricants	0.00	15.00	-15.00
Gas Utilities	274.14	100.00	174.14
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	25.00	-25.00
Landscaping Supplies	114.00		
Leases	142.88	30.00	112.88
Legal and Accounting Fees	4,370.00	2,000.00	2,370.00
Maintenance Contracts	418.00	167.00	251.00
Meeting Expense	0.00	0.00	0.00
Misc Supplies	13.71	0.00	13.71
Office Equipment	0.00	0.00	0.00
Office Supplies	289.30	150.00	139.30

11:31 AM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Payment Other Entities	0.00	0.00	0.00
Penalties	474.16	165.00	309.16
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	245.55	0.00	245.55
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	100.00	-100.00
Repairs and Maintenance	0.00	15.00	-15.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Tax Loan Repayment	0.00	0.00	0.00
Telephone Expense	125.23	200.00	-74.77
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	58.92	15.00	43.92
Workman's Comp Insurance	0.00	1,667.00	-1,667.00
Total Expense	<u>19,203.70</u>	<u>21,645.00</u>	<u>-2,441.30</u>
Net Income	<u>288,656.69</u>	<u>-19,103.00</u>	<u>307,759.69</u>

11:32 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	10,059.00	4,000.00	6,059.00
Alternative Revenue-Other	100.00	0.00	100.00
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	2,000.00	-2,000.00
Donation	0.00	0.00	0.00
Facility Rental	370.00		
Gaming Machines	839.41		
Interest	158.12	4,878.00	-4,719.88
Mobile Home Taxes	746.33		
Real Estate Taxes	410,952.71	445,091.00	-34,138.29
Replacement Taxes	105,675.18	159,996.00	-54,320.82
Total Income	528,900.75	615,965.00	-87,064.25
Expense			
(A) Payroll Expenses			
FICA Expense	6,821.79	8,528.00	-1,706.21
Health Insurance Expense	10,452.23	12,546.00	-2,093.77
IMRF Expense	6,102.13	9,395.00	-3,292.87
On Call Wages	0.00	0.00	0.00
Overtime	592.05	505.00	87.05
Salaries	56,179.92	63,270.00	-7,090.08
Unemployment Expense	1,585.22	3,762.00	-2,176.78
Wages Hourly Fulltime	31,365.84	22,818.00	8,547.84
Wages Hourly Part Time	13,811.00	24,849.00	-11,038.00
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	126,910.18	145,673.00	-18,762.82
Advertising/Promotion	680.75	1,600.00	-919.25
Awards/Recognition	322.10	400.00	-77.90
Background check	358.65	231.00	127.65
Bank Charges	410.06	0.00	410.06
Building Repairs/Maintenance	199.27	803.00	-603.73
Computer Equipment/Software	650.45	200.00	450.45
Consultant Services	750.00	4,000.00	-3,250.00
Contractor Fees	6,235.06	6,200.00	35.06
Dues and Subscriptions	7,106.58	4,461.00	2,645.58
Electric Utilities	2,804.13	3,300.00	-495.87
Equipment Parts/Repairs	587.72	125.00	462.72
Equipment Replacement	0.00	50,000.00	-50,000.00
Fax/Modem	2,392.00	365.00	2,027.00
Food/Provisions	841.47	90.00	751.47
Fuel/Lubricants	90.20	155.00	-64.80
Gas Utilities	3,640.12	1,650.00	1,990.12
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	79.76	225.00	-145.24
Landscaping Supplies	114.00		
Leases	721.94	260.00	461.94
Legal and Accounting Fees	41,299.50	34,000.00	7,299.50
Maintenance Contracts	960.25	1,503.00	-542.75
Meeting Expense	150.91	150.00	0.91
Misc Supplies	20.25	50.00	-29.75

11:32 AM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Office Equipment	1,307.25	100.00	1,207.25
Office Supplies	3,378.90	1,550.00	1,828.90
Payment Other Entities	0.00	2,150.00	-2,150.00
Penalties	1,402.07	1,505.00	-102.93
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	1,000.10	500.00	500.10
Printing/Reproduction	178.13	400.00	-221.87
Program Supplies	569.00	25.00	544.00
Rentals	424.00	800.00	-376.00
Repairs and Maintenance	0.00	115.00	-115.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Telephone Expense	1,560.67	1,600.00	-39.33
Training and Travel	6.00	300.00	-294.00
Vehicle Parts/Repairs	7.38	75.00	-67.62
Water Utilities	525.80	155.00	370.80
Workman's Comp Insurance	23,553.00	15,003.00	8,550.00
Total Expense	<u>231,237.65</u>	<u>279,719.00</u>	<u>-48,481.35</u>
Net Income	<u><u>297,663.10</u></u>	<u><u>336,246.00</u></u>	<u><u>-38,582.90</u></u>

11:32 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Alternative Revenue-Other	0.00	900.00	-900.00
Aquatic Fees	-112.50	1,300.00	-1,412.50
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Fees From User Groups	0.00	1,000.00	-1,000.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	420.00	1,060.00	-640.00
Rec Program Fees	1,131.00	2,000.00	-869.00
Room and Pool Rental	0.00	0.00	0.00
SSP Programs	110.00		
Total Income	1,548.50	6,260.00	-4,711.50
Expense			
(A) Payroll Expenses			
FICA Expense	730.81	487.00	243.81
Health Insurance Expense	711.00	1,394.00	-683.00
IMRF Expense	1,226.25	697.00	529.25
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	3,846.40	3,700.00	146.40
Unemployment Expense	204.00	427.00	-223.00
Wages Hourly Fulltime	2,800.00	2,691.00	109.00
Wages Hourly Part Time	2,906.35	6,250.00	-3,343.65
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	12,424.81	15,646.00	-3,221.19
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	276.06	250.00	26.06
Building Repairs/Maintenance	85.36	450.00	-364.64
Chemicals	0.00	0.00	0.00
CO-OP Program Expense	120.00	0.00	120.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Contractor Fees	18.75	365.00	-346.25
Dues and Subscriptions	0.00	30.00	-30.00
Electric Utilities	839.59	850.00	-10.41
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	55.00	244.00
Field Trip Expense	0.00	400.00	-400.00
Food/Provisions	23.39	160.00	-136.61
Fuel/Lubricants	6.39	100.00	-93.61
Gas Utilities	626.02	1,300.00	-673.98
Inspection Fee	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	247.20	105.00	142.20
Leases	60.94	70.00	-9.06
Licenses	0.00	0.00	0.00
Maintenance Contracts	230.00	190.00	40.00
Office Supplies	186.75	95.00	91.75

11:32 AM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	65.00	-65.00
Program Supplies	4,630.27	40.00	4,590.27
Rentals	0.00	40.00	-40.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	495.36	160.00	335.36
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	38.11	210.00	-171.89
Total Expense	<u>20,608.00</u>	<u>20,676.00</u>	<u>-68.00</u>
Net Income	<u>-19,059.50</u>	<u>-14,416.00</u>	<u>-4,643.50</u>

11:32 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	1,420.83	0.00	1,420.83
Alternative Revenue-Other	0.00	2,150.00	-2,150.00
Aquatic Fees	884.92	11,700.00	-10,815.08
Contributions/Grant Opportuniti	4,000.00	0.00	4,000.00
Donation	9,000.00	0.00	9,000.00
Facility Rental	-282.00		
Fees From User Groups	0.00	9,000.00	-9,000.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	6,297.50	6,945.00	-647.50
Rec Program Fees	27,309.78	30,450.00	-3,140.22
Room and Pool Rental	50.00	1,330.00	-1,280.00
SSP Programs	110.00		
SWIM TEAM FEES	-23.00		
Total Income	48,768.03	61,575.00	-12,806.97
Expense			
(A) Payroll Expenses			
FICA Expense	9,219.89	4,626.00	4,593.89
Health Insurance Expense	13,119.37	12,546.00	573.37
IMRF Expense	7,823.73	6,622.00	1,201.73
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	20,025.32	35,150.00	-15,124.68
Unemployment Expense	3,936.58	3,950.00	-13.42
Wages Hourly Fulltime	49,483.76	25,564.00	23,919.76
Wages Hourly Part Time	51,925.74	56,250.00	-4,324.26
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	155,534.39	144,708.00	10,826.39
Advertising/Promotion	44.00	0.00	44.00
Bank Charges	934.48	2,845.00	-1,910.52
Building Repairs/Maintenance	559.42	2,650.00	-2,090.58
Chemicals	0.00	0.00	0.00
CO-OP Program Expense	1,654.75	3,894.00	-2,239.25
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Contractor Fees	1,626.91	3,075.00	-1,448.09
Dues and Subscriptions	106.86	30.00	76.86
Electric Utilities	3,794.17	6,950.00	-3,155.83
Equipment Parts/Repairs	222.00	2,230.00	-2,008.00
Equipment Replacement	0.00	35,000.00	-35,000.00
Fax/Modem	1,644.50	495.00	1,149.50
Field Trip Expense	77.50	2,800.00	-2,722.50
Food/Provisions	183.50	1,335.00	-1,151.50
Fuel/Lubricants	427.91	935.00	-507.09
Gas Utilities	7,503.44	12,500.00	-4,996.56
Inspection Fee	344.70	60.00	284.70
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	454.01	945.00	-490.99
Leases	394.14	630.00	-235.86
Licenses	0.00	0.00	0.00

11:32 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Maintenance Contracts	1,775.50	2,285.00	-509.50
Misc Supplies	30.95		
Office Equipment	1,906.08		
Office Supplies	399.55	575.00	-175.45
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	988.00		
Postage/Freight	41.80	450.00	-408.20
Printing/Reproduction	0.00	585.00	-585.00
Program Supplies	7,900.78	2,800.00	5,100.78
Rentals	1,105.00	360.00	745.00
Safety/First Aid Supplies	29.87	100.00	-70.13
Shop Supplies/Small Tools	0.00	100.00	-100.00
SWIM TEAM SUPPLIES	1,000.73		
Telephone Expense	1,256.50	2,175.00	-918.50
Training and Travel	754.00		
Vehicle Parts/Repairs	555.14	405.00	150.14
Water Utilities	203.72	1,895.00	-1,691.28
Total Expense	<u>193,454.30</u>	<u>232,812.00</u>	<u>-39,357.70</u>
Net Income	<u>-144,686.27</u>	<u>-171,237.00</u>	<u>26,550.73</u>

11:35 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	0.00	0.00
Aquatic Fees	0.00	0.00	0.00
AWECC	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Fundraiser	0.00	250.00	-250.00
Rec Program Fees	0.00	6,000.00	-6,000.00
State Payments	0.00	0.00	0.00
Total Income	0.00	6,250.00	-6,250.00
Expense			
(A) Payroll Expenses			
FICA Expense	130.69	240.00	-109.31
Health Insurance Expense	711.00	697.00	14.00
IMRF Expense	0.00	234.00	-234.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	0.00	0.00
Unemployment Expense	0.00	34.00	-34.00
Wages Hourly Fulltime	2,377.50	2,142.00	235.50
Wages Hourly Part Time	0.00	1,000.00	-1,000.00
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	3,219.19	4,347.00	-1,127.81
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	33.00	-33.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	125.00	-125.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	0.00	125.00	-125.00
Equipment Parts/Repairs	0.00	17.00	-17.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	0.00	17.00	-17.00
Food/Provisions	0.00	167.00	-167.00
Gas Utilities	0.00	150.00	-150.00
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	10.72	45.00	-34.28
Leases	0.00	35.00	-35.00
Maintenance Contracts	0.00	91.00	-91.00
Office Supplies	0.00	25.00	-25.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Program Supplies	0.00	45.00	-45.00
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	0.00	92.00	-92.00

11:35 AM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Training and Travel	0.00	0.00	0.00
Water Utilities	0.00	55.00	-55.00
Total Expense	<u>3,229.91</u>	<u>5,369.00</u>	<u>-2,139.09</u>
Net Income	<u>-3,229.91</u>	<u>881.00</u>	<u>-4,110.91</u>

11:35 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	0.00	0.00
Aquatic Fees	0.00	0.00	0.00
AWECC	-471.00	0.00	-471.00
Fees From User Groups	0.00	0.00	0.00
Fundraiser	0.00	500.00	-500.00
Rec Program Fees	-222.50	54,000.00	-54,222.50
State Payments	0.00	0.00	0.00
Total Income	-693.50	54,500.00	-55,193.50
Expense			
(A) Payroll Expenses			
FICA Expense	1,321.78	2,331.00	-1,009.22
Health Insurance Expense	6,290.35	6,273.00	17.35
IMRF Expense	835.35	2,223.00	-1,387.65
On Call Wages	0.00	0.00	0.00
Overtime	28.86	155.00	-126.14
Salaries	0.00	0.00	0.00
Unemployment Expense	454.48	344.00	110.48
Wages Hourly Fulltime	23,215.17	20,349.00	2,866.17
Wages Hourly Part Time	0.00	10,000.00	-10,000.00
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	32,145.99	41,675.00	-9,529.01
Advertising/Promotion	150.00	300.00	-150.00
Bank Charges	1,178.04	0.00	1,178.04
Building Repairs/Maintenance	1,314.48	297.00	1,017.48
Computer Equipment/Software	0.00	50.00	-50.00
Contractor Fees	0.00	1,125.00	-1,125.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	660.01	1,125.00	-464.99
Equipment Parts/Repairs	0.00	153.00	-153.00
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	747.50	153.00	594.50
Food/Provisions	2.68	1,503.00	-1,500.32
Gas Utilities	2,073.63	2,300.00	-226.37
Inspection Fee	344.70	60.00	284.70
Janitorial Supplies	10.72	415.00	-404.28
Leases	272.31	315.00	-42.69
Maintenance Contracts	493.00	924.00	-431.00
Office Supplies	0.00	225.00	-225.00
Paint/Supplies	0.00	100.00	-100.00
Postage/Freight	20.90	0.00	20.90
Program Supplies	508.36	395.00	113.36
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	40.00	-40.00
Shop Supplies/Small Tools	11.95		
Telephone Expense	188.80	828.00	-639.20

11:35 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Jan - Sep 21	Budget	\$ Over Budget
Training and Travel	0.00	0.00	0.00
Water Utilities	44.74	495.00	-450.26
Total Expense	40,167.81	52,678.00	-12,510.19
Net Income	-40,861.31	1,822.00	-42,683.31

11:35 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	2,513.69	200.00	2,313.69
Alternative Revenue-Other	0.00	900.00	-900.00
Contributions/Grant Opportuniti	19,751.00	0.00	19,751.00
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Kid Korner Fees	6,451.00	12,008.00	-5,557.00
State Payments	0.00	6,500.00	-6,500.00
Total Income	28,715.69	19,608.00	9,107.69
Expense			
(A) Payroll Expenses			
FICA Expense	552.93	397.00	155.93
Health Insurance Expense	1,422.00	1,394.00	28.00
IMRF Expense	696.78	699.00	-2.22
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	3,212.80	3,214.00	-1.20
Unemployment Expense	80.35	175.00	-94.65
Wages Hourly Fulltime	2,236.00	3,195.00	-959.00
Wages Hourly Part Time	2,247.20	2,000.00	247.20
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	10,448.06	11,074.00	-625.94
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	42.25	83.00	-40.75
Building Repairs/Maintenance	0.00	50.00	-50.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	32.00	0.00	32.00
Electric Utilities	891.58	300.00	591.58
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	0.00	40.00	-40.00
Field Trip Expense	560.00	0.00	560.00
Food/Provisions	1,189.49	600.00	589.49
Fuel/Lubricants	181.08	50.00	131.08
Gas Utilities	275.04	217.00	58.04
Janitorial Supplies	172.60	83.00	89.60
Leases	60.94	35.00	25.94
Licenses	0.00	50.00	-50.00
Maintenance Contracts	70.00	67.00	3.00
Misc Supplies	0.00	0.00	0.00
Office Supplies	0.00	42.00	-42.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	26.35	0.00	26.35
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	768.72	180.00	588.72
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	0.00	92.00	-92.00
Training and Travel	0.00	0.00	0.00

11:35 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	412.78	163.05	249.73
Total Expense	<u>15,130.89</u>	<u>13,126.05</u>	<u>2,004.84</u>
Net Income	<u>13,584.80</u>	<u>6,481.95</u>	<u>7,102.85</u>

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Rev-Food Reimb	6,282.76	2,400.00	3,882.76
Alternative Revenue-Other	0.00	2,800.00	-2,800.00
Contributions/Grant Opportuniti	73,731.00	2,000.00	71,731.00
Field Trip Revenue	0.00	5,000.00	-5,000.00
Fundraiser	-1,098.00	200.00	-1,298.00
Kid Korner Fees	83,213.50	109,400.00	-26,186.50
State Payments	20,043.67	19,500.00	543.67
Total Income	182,172.93	141,300.00	40,872.93
Expense			
(A) Payroll Expenses			
FICA Expense	7,517.74	4,423.00	3,094.74
Health Insurance Expense	13,945.71	12,546.00	1,399.71
IMRF Expense	5,936.59	6,641.00	-704.41
On Call Wages	0.00	0.00	0.00
Overtime	30.90	500.00	-469.10
Salaries	30,601.32	30,532.00	69.32
Unemployment Expense	2,569.06	1,950.00	619.06
Wages Hourly Fulltime	27,348.82	30,353.00	-3,004.18
Wages Hourly Part Time	45,924.52	27,000.00	18,924.52
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	133,874.66	113,945.00	19,929.66
Advertising/Promotion	150.00	200.00	-50.00
Background check	40.00		
Bank Charges	520.38	747.00	-226.62
Building Repairs/Maintenance	1,531.78	450.00	1,081.78
Computer Equipment/Software	0.00	200.00	-200.00
Concession Supplies	27.86		
Consultant Services	300.00		
Contractor Fees	18.75	400.00	-381.25
Dues and Subscriptions	256.00	0.00	256.00
Electric Utilities	3,258.54	3,100.00	158.54
Equipment Parts/Repairs	37.89	100.00	-62.11
Equipment Replacement	0.00	200.00	-200.00
Fax/Modem	367.66	360.00	7.66
Field Trip Expense	4,089.11	5,000.00	-910.89
Food/Provisions	9,330.73	6,700.00	2,630.73
Fuel/Lubricants	944.20	1,350.00	-405.80
Gas Utilities	2,533.35	1,953.00	580.35
Inspection Fee	524.64		
Janitorial Supplies	1,285.39	747.00	538.39
Leases	394.19	315.00	79.19
Licenses	50.00	50.00	0.00
Maintenance Contracts	696.00	603.00	93.00
Misc Supplies	0.00	100.00	-100.00
Office Supplies	689.40	378.00	311.40
Paint/Supplies	0.00	100.00	-100.00
Postage/Freight	47.25	200.00	-152.75
Printing/Reproduction	0.00	232.00	-232.00
Program Supplies	5,193.02	1,620.00	3,573.02

11:38 AM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Safety/First Aid Supplies	0.00	50.00	-50.00
Shop Supplies/Small Tools	0.00	100.00	-100.00
Telephone Expense	1,733.40	828.00	905.40
Training and Travel	35.00	100.00	-65.00
Vehicle Parts/Repairs	393.50	668.00	-274.50
Water Utilities	1,762.98	1,240.63	522.35
Total Expense	<u>170,085.68</u>	<u>142,036.63</u>	<u>28,049.05</u>
Net Income	<u>12,087.25</u>	<u>-736.63</u>	<u>12,823.88</u>

Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Sep 21	Budget	\$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	776.22	745.00	31.22
Health Insurance Expense	2,133.00	2,318.00	-185.00
IMRF Expense	935.40	891.00	44.40
On Call Wages	0.00	0.00	0.00
Overtime	264.00		
Salaries	992.88	1,983.00	-990.12
Unemployment Expense	152.58	329.00	-176.42
Wages Hourly Fulltime	5,750.42	6,180.00	-429.58
Wages Hourly Part Time	3,139.40	1,577.00	1,562.40
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	14,143.90	14,023.00	120.90
Athletic Field Supplies	0.00	200.00	-200.00
Building Repairs/Maintenance	277.10	0.00	277.10
Chemicals	0.00	0.00	0.00
Clothing	39.75		
Construction Materials	0.00	50.00	-50.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	1,057.05	300.00	757.05
Equipment Parts/Repairs	74.46	200.00	-125.54
Equipment Replacement	0.00	0.00	0.00
Fertilizer	0.00	2,100.00	-2,100.00
Fuel/Lubricants	1,626.98	400.00	1,226.98
Gas Utilities	55.83	0.00	55.83
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	351.48	225.00	126.48
Landscaping Supplies	0.00	83.00	-83.00
Maintenance Contracts	0.00	180.00	-180.00
Misc Supplies	3.91	0.00	3.91
Paint/Supplies	0.00	0.00	0.00
Rentals	2,052.00	125.00	1,927.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	302.07	50.00	252.07
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	455.39	0.00	455.39
Water Utilities	1,013.62	700.00	313.62
Total Expense	21,453.54	18,636.00	2,817.54
Net Income	-21,453.54	-18,636.00	-2,817.54

Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Jan - Sep 21	Budget	\$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	6,114.02	6,692.00	-577.98
Health Insurance Expense	17,797.40	20,862.00	-3,064.60
IMRF Expense	7,179.15	8,408.00	-1,228.85
On Call Wages	0.00	0.00	0.00
Overtime	676.50		
Salaries	9,727.20	18,843.00	-9,115.80
Unemployment Expense	1,963.68	2,952.00	-988.32
Wages Hourly Fulltime	47,205.71	58,195.00	-10,989.29
Wages Hourly Part Time	22,320.93	10,422.00	11,898.93
(A)Payroll Expenses - Other	0.00	944.16	-944.16
Total (A)Payroll Expenses	112,984.59	127,318.16	-14,333.57
Athletic Field Supplies	1,116.46	2,000.00	-883.54
Building Repairs/Maintenance	1,918.80	200.00	1,718.80
Chemicals	64.99	500.00	-435.01
Clothing	411.25		
Construction Materials	0.00	350.00	-350.00
Contractor Fees	84.20	0.00	84.20
Electric Utilities	9,274.47	4,100.00	5,174.47
Equipment Parts/Repairs	2,058.94	1,700.00	358.94
Equipment Replacement	577.48	0.00	577.48
Fertilizer	20.97	2,100.00	-2,079.03
Fuel/Lubricants	7,459.85	3,300.00	4,159.85
Gas Utilities	1,047.97	0.00	1,047.97
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	1,826.28	2,025.00	-198.72
Landscaping Supplies	472.09	747.00	-274.91
Maintenance Contracts	1,144.19	1,620.00	-475.81
Misc Supplies	390.46	0.00	390.46
Office Supplies	50.78		
Paint/Supplies	0.00	1,600.00	-1,600.00
Rentals	3,504.75	875.00	2,629.75
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	1,311.93	450.00	861.93
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	2,579.80	0.00	2,579.80
Water Utilities	7,526.79	1,740.00	5,786.79
Total Expense	155,827.04	150,625.16	5,201.88
Net Income	-155,827.04	-150,625.16	-5,201.88

1:47 PM
 10/25/21
 Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue-Other	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Interest	29.58		
Total Income	29.58	0.00	29.58
Expense			
(A)Payroll Expenses			
FICA Expense	970.15	1,239.00	-268.85
Health Insurance Expense	2,133.00	2,317.00	-184.00
IMRF Expense	918.64	1,056.00	-137.36
On Call Wages	0.00	0.00	0.00
Overtime	66.00	527.00	-461.00
Salaries	3,309.60	2,207.00	1,102.60
Unemployment Expense	155.41	547.00	-391.59
Wages Hourly Fulltime	5,984.30	7,468.00	-1,483.70
Wages Hourly Part Time	3,322.00	6,000.00	-2,678.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	16,859.10	21,361.00	-4,501.90
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	400.00	-400.00
Chemicals	0.00	100.00	-100.00
Clothing	0.00	0.00	0.00
CO-OP Program Expense	904.00		
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	200.00	-200.00
Contractor Fees	0.00	400.00	-400.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	533.69	1,500.00	-966.31
Equipment Parts/Repairs	117.87	300.00	-182.13
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	50.00	249.00
Fertilizer	0.00	300.00	-300.00
Fuel/Lubricants	1,188.90	1,100.00	88.90
Gas Utilities	193.14	0.00	193.14
Inspection Fee	0.00	200.00	-200.00
Janitorial Supplies	151.80	100.00	51.80
Landscaping Supplies	2,390.00	0.00	2,390.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	40.44	300.00	-259.56
Misc Supplies	0.00	0.00	0.00
Office Supplies	60.96	0.00	60.96
Paint/Supplies	0.00	0.00	0.00
Payment Other Entities	150.00		
Reconstruction of Existing Faci	0.00	40,000.00	-40,000.00
Rentals	114.00	100.00	14.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	150.00	-150.00
Site Amenities	0.00	0.00	0.00
Telephone Expense	12.68	100.00	-87.32

1:47 PM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Vehicle Parts/Repairs	0.00	300.00	-300.00
Water Utilities	47.09	700.00	-652.91
Total Expense	<u>23,062.67</u>	<u>67,661.00</u>	<u>-44,598.33</u>
Net Income	<u>-23,033.09</u>	<u>-67,661.00</u>	<u>44,627.91</u>

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue-Other	0.00	220,000.00	-220,000.00
Arboretum Grant Proceeds	180,000.00		
Contributions/Grant Opportuniti	0.00	0.00	0.00
Interest	42.40		
Total Income	180,042.40	220,000.00	-39,957.60
Expense			
(A) Payroll Expenses			
FICA Expense	8,238.10	8,994.00	-755.90
Health Insurance Expense	17,797.01	20,853.00	-3,055.99
IMRF Expense	7,349.40	9,652.00	-2,302.60
On Call Wages	0.00	0.00	0.00
Overtime	1,970.33	3,162.00	-1,191.67
Salaries	30,708.72	20,967.00	9,741.72
Unemployment Expense	2,284.59	3,969.00	-1,684.41
Wages Hourly Fulltime	50,667.85	67,469.00	-16,801.15
Wages Hourly Part Time	24,009.43	26,000.00	-1,990.57
(A) Payroll Expenses - Other	0.00	0.00	0.00
Total (A) Payroll Expenses	143,025.43	161,066.00	-18,040.57
Advertising/Promotion	0.00	75.00	-75.00
Athletic Field Supplies	365.29		
Building Repairs/Maintenance	5,127.51	3,600.00	1,527.51
Chemicals	341.40	400.00	-58.60
Clothing	0.00	250.00	-250.00
CO-OP Program Expense	904.00		
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	1,500.00	-1,500.00
Contractor Fees	2,946.20	1,200.00	1,746.20
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	4,432.36	13,500.00	-9,067.64
Equipment Parts/Repairs	2,665.73	6,100.00	-3,434.27
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	2,392.00	450.00	1,942.00
Fertilizer	0.00	300.00	-300.00
Fuel/Lubricants	4,502.32	6,700.00	-2,197.68
Gas Utilities	2,111.39	2,300.00	-188.61
Inspection Fee	89.60	500.00	-410.40
Janitorial Supplies	311.55	900.00	-588.45
Landscaping Supplies	2,390.00	6,400.00	-4,010.00
Licenses	0.00	75.00	-75.00
Maintenance Contracts	1,389.14	3,200.00	-1,810.86
Misc Supplies	0.00	500.00	-500.00
Office Supplies	60.96	200.00	-139.04
Paint/Supplies	664.50	1,000.00	-335.50
Payment Other Entities	247.24		
Postage/Freight	59.00		
Reconstruction of Existing Faci	0.00	240,000.00	-240,000.00
Rentals	848.75	800.00	48.75
Safety/First Aid Supplies	257.97	200.00	57.97
Shop Supplies/Small Tools	332.70	1,050.00	-717.30

1:48 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Site Amenities	0.00	1,000.00	-1,000.00
Telephone Expense	1,124.11	1,700.00	-575.89
Vehicle Parts/Repairs	0.00	3,000.00	-3,000.00
Water Utilities	463.47	4,800.00	-4,336.53
Total Expense	<u>177,052.62</u>	<u>462,961.00</u>	<u>-285,908.38</u>
Net Income	<u>2,989.78</u>	<u>-242,961.00</u>	<u>245,950.78</u>

1:48 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income	0.00		
Expense			
(A) Payroll Expenses			
FICA Expense	70.76	101.00	-30.24
IMRF Expense	0.00	99.00	-99.00
On Call Wages	0.00	0.00	0.00
Salaries	110.32	260.00	-149.68
Unemployment Expense	15.56	44.00	-28.44
Wages Hourly Fulltime	475.38	650.00	-174.62
Wages Hourly Part Time	338.80	404.00	-65.20
Total (A) Payroll Expenses	<u>1,010.82</u>	<u>1,558.00</u>	<u>-547.18</u>
Total Expense	<u>1,010.82</u>	<u>1,558.00</u>	<u>-547.18</u>
Net Income	<u>-1,010.82</u>	<u>-1,558.00</u>	<u>547.18</u>

1:49 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income	0.00		
Expense			
(A) Payroll Expenses			
FICA Expense	530.61	841.00	-310.39
IMRF Expense	0.00	940.00	-940.00
On Call Wages	0.00	0.00	0.00
Salaries	973.68	2,470.00	-1,496.32
Unemployment Expense	178.70	369.00	-190.30
Wages Hourly Fulltime	3,678.53	6,165.00	-2,486.47
Wages Hourly Part Time	2,323.21	2,323.00	0.21
Total (A) Payroll Expenses	<u>7,684.73</u>	<u>13,108.00</u>	<u>-5,423.27</u>
Total Expense	<u>7,684.73</u>	<u>13,108.00</u>	<u>-5,423.27</u>
Net Income	<u>-7,684.73</u>	<u>-13,108.00</u>	<u>5,423.27</u>

1:49 PM
 10/25/21
 Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue-Other	0.00	100.00	-100.00
Beer Sales	3,380.43	2,200.00	1,180.43
Concessions	1,881.16	3,300.00	-1,418.84
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	1,000.00	0.00	1,000.00
Driving Range	4,334.50	4,000.00	334.50
Facility Rental	0.00	0.00	0.00
Gaming Machines	185.75	1,000.00	-814.25
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	14,386.54	20,000.00	-5,613.46
Golf Fees	35,121.77	38,100.00	-2,978.23
HRGC Capital Imp Donations	950.00		
Interest	0.33		
Jr Golf Fees	0.00	0.00	0.00
Kitchen	3,265.88		
Merchandise	1,865.01	3,000.00	-1,134.99
Miscellaneous Shop Revenue	-250.42	0.00	-250.42
Rental Revenue	0.00	0.00	0.00
Sales Tax	905.19	500.00	405.19
Total Income	67,026.14	72,200.00	-5,173.86
Expense			
(A)Payroll Expenses			
FICA Expense	729.05	487.00	242.05
Health Insurance Expense	711.00	697.00	14.00
IMRF Expense	492.61	279.00	213.61
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	0.00	0.00
Unemployment Expense	231.70	215.00	16.70
Wages Hourly Fulltime	4,142.00	2,560.00	1,582.00
Wages Hourly Part Time	5,387.99	3,800.00	1,587.99
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	11,694.35	8,038.00	3,656.35
Advertising/Promotion	0.00	0.00	0.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	1,126.34	700.00	426.34
BEER/LIQUOR	952.05		
Building Repairs/Maintenance	0.00	167.00	-167.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	1,505.09	3,600.00	-2,094.91
Contractor Fees	0.00	50.00	-50.00
Dues and Subscriptions	0.00	125.00	-125.00
Electric Utilities	1,319.49	1,000.00	319.49
Equipment Parts/Repairs	0.00	42.00	-42.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	25.00	274.00
Food/Provisions	1,815.61	0.00	1,815.61
Gas Utilities	270.77	159.00	111.77
Golf Shop Supplies	1,120.34	1,667.00	-546.66

1:49 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Inspection Fee	0.00	0.00	0.00
Janitorial Service	0.00	20.00	-20.00
Janitorial Supplies	191.14	20.00	171.14
KITCHEN SUPPLIES	111.54		
Licenses	0.00	0.00	0.00
Maintenance Contracts	45.00	417.00	-372.00
Misc Supplies	177.27	417.00	-239.73
Office Equipment	0.00	0.00	0.00
Office Supplies	63.46	42.00	21.46
Postage/Freight	0.00	29.00	-29.00
Printing/Reproduction	0.00	500.00	-500.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	400.00	-400.00
Safety/First Aid Supplies	0.00	42.00	-42.00
Sales Tax Expense	743.00	400.00	343.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	77.08	417.00	-339.92
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	42.00	-42.00
Water Utilities	17.18	42.00	-24.82
Total Expense	<u>21,528.71</u>	<u>18,361.00</u>	<u>3,167.71</u>
Net Income	<u>45,497.43</u>	<u>53,839.00</u>	<u>-8,341.57</u>

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	385.26		
Alternative Revenue-Other	50.00	12,800.00	-12,750.00
Beer Sales	17,672.31	15,200.00	2,472.31
Concessions	9,309.28	23,200.00	-13,890.72
Contributions/Grant Opportuniti	8,000.00	7,000.00	1,000.00
Donation	1,000.00	0.00	1,000.00
Driving Range	27,539.28	19,100.00	8,439.28
Facility Rental	500.00	750.00	-250.00
Gaming Machines	324.20	7,000.00	-6,675.80
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	90,105.44	110,000.00	-19,894.56
Golf Fees	227,323.47	248,400.00	-21,076.53
HRGC Capital Imp Donations	8,450.00		
Interest	0.33		
Jr Golf Fees	1,050.00	2,500.00	-1,450.00
Kitchen	12,224.91		
Merchandise	18,641.40	20,800.00	-2,158.60
Miscellaneous Shop Revenue	347.33	4,000.00	-3,652.67
Rental Revenue	0.00	1,000.00	-1,000.00
Sales Tax	5,252.27	3,500.00	1,752.27
Total Income	428,175.48	475,250.00	-47,074.52
Expense			
(A)Payroll Expenses			
FICA Expense	5,168.64	4,699.00	469.64
Health Insurance Expense	6,987.35	6,273.00	714.35
IMRF Expense	3,663.57	2,651.00	1,012.57
On Call Wages	0.00	0.00	0.00
Overtime	1,213.35	500.00	713.35
Salaries	0.00	0.00	0.00
Unemployment Expense	1,959.16	2,073.00	-113.84
Wages Hourly Fulltime	32,542.27	24,320.00	8,222.27
Wages Hourly Part Time	33,786.33	36,600.00	-2,813.67
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	85,320.67	77,116.00	8,204.67
Advertising/Promotion	0.00	2,000.00	-2,000.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	8,237.53	5,500.00	2,737.53
BEER/LIQUOR	8,641.90		
Building Repairs/Maintenance	2,208.80	1,503.00	705.80
Computer Equipment/Software	400.00	0.00	400.00
Concession Supplies	8,167.95	20,900.00	-12,732.05
Contractor Fees	0.00	350.00	-350.00
Dues and Subscriptions	740.00	1,125.00	-385.00
Electric Utilities	8,585.49	7,600.00	985.49
Equipment Parts/Repairs	439.43	378.00	61.43
Equipment Replacement	428.85	5,500.00	-5,071.15
Fax/Modem	2,539.97	225.00	2,314.97
Food/Provisions	5,671.38	300.00	5,371.38
Fuel/Lubricants	0.00		

1:49 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan - Sep 21	Budget	\$ Over Budget
Gas Utilities	2,122.81	1,522.00	600.81
Golf Shop Supplies	13,634.63	15,003.00	-1,368.37
Inspection Fee	1,219.77	0.00	1,219.77
Janitorial Service	0.00	180.00	-180.00
Janitorial Supplies	365.68	180.00	185.68
KITCHEN SUPPLIES	471.25		
Licenses	227.25	2,000.00	-1,772.75
Maintenance Contracts	2,414.55	3,753.00	-1,338.45
Misc Supplies	820.69	3,753.00	-2,932.31
New Equipment	966.90		
Office Equipment	0.00	700.00	-700.00
Office Supplies	464.18	374.00	90.18
Postage/Freight	20.90	261.00	-240.10
Printing/Reproduction	0.00	1,000.00	-1,000.00
Program Supplies	1,119.68	3,500.00	-2,380.32
Rentals	0.00	1,500.00	-1,500.00
Safety/First Aid Supplies	5.06	378.00	-372.94
Sales Tax Expense	4,421.00	3,000.00	1,421.00
Shop Supplies/Small Tools	230.70	0.00	230.70
Telephone Expense	881.72	3,753.00	-2,871.28
Training and Travel	0.00	1,000.00	-1,000.00
Vehicle Parts/Repairs	226.06	378.00	-151.94
Water Utilities	201.60	378.00	-176.40
Total Expense	161,196.40	165,110.00	-3,913.60
Net Income	266,979.08	310,140.00	-43,160.92

Carbondale Park District
Profit & Loss Budget vs. Actual
 GOLF MAINTENANCE

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	1,654.14	4,000.00	-2,345.86
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	1,654.14	4,000.00	-2,345.86
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	1,098.11	1,393.00	-294.89
Health Insurance Expense	1,422.00	1,452.00	-30.00
IMRF Expense	1,241.29	1,161.00	80.29
On Call Wages	0.00	0.00	0.00
Overtime	513.15	300.00	213.15
Salaries	3,136.80	5,810.00	-2,673.20
Unemployment Expense	301.91	615.00	-313.09
Wages Hourly Fulltime	3,115.50	4,836.00	-1,720.50
Wages Hourly Part Time	7,654.20	7,266.00	388.20
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	18,482.96	22,833.00	-4,350.04
Building Repairs/Maintenance	0.00	300.00	-300.00
Chemicals	0.00	1,000.00	-1,000.00
Clothing	0.00	100.00	-100.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Course Accessories	0.00	100.00	-100.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	1,327.03	2,100.00	-772.97
Equipment Parts/Repairs	309.14	100.00	209.14
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	147.97	0.00	147.97
Fertilizer	0.00	500.00	-500.00
Food/Provisions	0.00	0.00	0.00
Fuel/Lubricants	2,670.25	1,440.00	1,230.25
Gas Utilities	258.11	0.00	258.11
Inspection Fee	0.00	0.00	0.00
Irrigation/Drainage Supply	10.79	93.99	-83.20
Janitorial Supplies	0.00	20.00	-20.00
Landscaping Supplies	21.89	2,000.00	-1,978.11
Licenses	0.00	0.00	0.00
Maintenance Contracts	0.00	280.00	-280.00
Office Equipment	0.00	0.00	0.00
Office Supplies	0.00	35.00	-35.00
Paint/Supplies	295.83	35.00	260.83
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	0.00	15.00	-15.00
Rentals	336.00	0.00	336.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	0.00	150.00	-150.00
Telephone Expense	40.17	150.00	-109.83

1:50 PM

10/25/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	<u>Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	1,800.41	1,334.00	466.41
Water Utilities	290.26	90.00	200.26
Total Expense	<u>25,990.81</u>	<u>32,705.99</u>	<u>-6,715.18</u>
Net Income	<u><u>-24,336.67</u></u>	<u><u>-28,705.99</u></u>	<u><u>4,369.32</u></u>

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jan - Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	1,682.49	4,000.00	-2,317.51
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	1,682.49	4,000.00	-2,317.51
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	5,000.00	-5,000.00
FICA Expense	9,299.73	11,946.00	-2,646.27
Health Insurance Expense	15,800.70	13,068.00	2,732.70
IMRF Expense	9,430.98	11,030.00	-1,599.02
On Call Wages	0.00	0.00	0.00
Overtime	4,239.36	1,800.00	2,439.36
Salaries	40,448.48	55,196.00	-14,747.52
Unemployment Expense	2,987.64	5,272.00	-2,284.36
Wages Hourly Fulltime	27,139.39	45,942.00	-18,802.61
Wages Hourly Part Time	50,431.60	53,239.00	-2,807.40
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	159,777.88	202,493.00	-42,715.12
Building Repairs/Maintenance	2,855.20	2,500.00	355.20
Chemicals	11,577.08	16,000.00	-4,422.92
Clothing	267.60	500.00	-232.40
Computer Equipment/Software	340.00	0.00	340.00
Construction Materials	55.72	10,000.00	-9,944.28
Consultant Services	0.00	1,000.00	-1,000.00
Contractor Fees	205.00	0.00	205.00
Course Accessories	453.99	1,500.00	-1,046.01
Dues and Subscriptions	480.00	660.00	-180.00
Electric Utilities	10,682.57	11,000.00	-317.43
Equipment Parts/Repairs	2,723.59	500.00	2,223.59
Equipment Replacement	208.05	17,000.00	-16,791.95
Fax/Modem	1,037.57	0.00	1,037.57
Fertilizer	4,166.49	8,500.00	-4,333.51
Food/Provisions	21.06	0.00	21.06
Fuel/Lubricants	11,326.29	8,680.00	2,646.29
Gas Utilities	2,043.98	1,000.00	1,043.98
Inspection Fee	1,044.00	1,200.00	-156.00
Irrigation/Drainage Supply	3,282.28	600.91	2,681.37
Janitorial Supplies	40.06	180.00	-139.94
Landscaping Supplies	1,288.53	8,500.00	-7,211.47
Licenses	0.00	0.00	0.00
Maintenance Contracts	1,627.63	2,520.00	-892.37
Office Equipment	0.00	250.00	-250.00
Office Supplies	93.34	315.00	-221.66
Paint/Supplies	412.42	315.00	97.42
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	36.77	135.00	-98.23
Rentals	800.00	2,500.00	-1,700.00
Safety/First Aid Supplies	0.00	270.00	-270.00
Shop Supplies/Small Tools	1,954.12	1,350.00	604.12
Telephone Expense	1,081.08	1,350.00	-268.92

1:50 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Training and Travel	0.00	1,500.00	-1,500.00
Vehicle Parts/Repairs	11,321.63	9,333.00	1,988.63
Water Utilities	883.80	810.00	73.80
Total Expense	<u>232,087.73</u>	<u>312,461.91</u>	<u>-80,374.18</u>
Net Income	<u>-230,405.24</u>	<u>-308,461.91</u>	<u>78,056.67</u>

1:50 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
SUPER SPLASH PARK

	Sep 21	Budget	\$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Alternative Revenue-Other	400.00		
Concessions	0.00	0.00	0.00
Donation	20.00	0.00	20.00
Fundraiser	0.00	0.00	0.00
SSP CONCESSIONS	373.75	2,000.00	-1,626.25
SSP Pass	0.00	0.00	0.00
SSP Programs	96.00		
SSP REVENUE	1,985.00		
Swim Programs	0.00	0.00	0.00
Total Income	2,874.75	2,000.00	874.75
Expense			
Bank Charges	234.21	0.00	234.21
Building Repairs/Maintenance	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Consultant Services	0.00	1,995.00	-1,995.00
Contractor Fees	88,740.00	32,119.00	56,621.00
Electric Utilities	4,405.07	950.00	3,455.07
Equipment Parts/Repairs	194.27	0.00	194.27
Gas Utilities	56.60	100.00	-43.40
Janitorial Supplies	0.00	0.00	0.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	132.00	105.00	27.00
Misc Supplies	0.00	50.00	-50.00
Office Supplies	25.98	0.00	25.98
Paint/Supplies	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	77.68	250.00	-172.32
Water Utilities	2,416.94	100.00	2,316.94
Total Expense	96,282.75	35,669.00	60,613.75
Net Income	-93,408.00	-33,669.00	-59,739.00

Carbondale Park District
Profit & Loss Budget vs. Actual
SUPER SPLASH PARK

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
Alternative Revenue	0.00	10,000.00	-10,000.00
Alternative Revenue-Other	400.00		
Aquatic Fees	920.00		
Concessions	0.00	0.00	0.00
Contributions/Grant Opportuniti	6,000.00		
Donation	20.00	20,000.00	-19,980.00
Fundraiser	0.00	11,000.00	-11,000.00
Interest	17.23		
Room and Pool Rental	1,197.93		
SSP ALT REVENUE	-100.17		
SSP CONCESSIONS	40,754.30	48,700.00	-7,945.70
SSP Pass	10,073.80	146,343.00	-136,269.20
SSP Programs	14,056.22		
SSP REVENUE	102,241.10		
Super Splash Pass	4,842.39		
Swim Programs	0.00	12,000.00	-12,000.00
SWIM TEAM FEES	4,004.00		
Total Income	184,426.80	248,043.00	-63,616.20
Expense			
(A) Payroll Expenses			
FICA Expense	163.70		
Unemployment Expense	76.50		
Wages Hourly Part Time	2,139.76		
Total (A) Payroll Expenses	2,379.96		
Advertising/Promotion	1.00		
Bank Charges	3,366.08	8,000.00	-4,633.92
Building Repairs/Maintenance	1,334.69	1,500.00	-165.31
Concession Supplies	10,856.68	7,000.00	3,856.68
Consultant Services	5,234.25	51,995.00	-46,760.75
Contractor Fees	233,891.25	160,619.00	73,272.25
Electric Utilities	17,567.42	8,500.00	9,067.42
Equipment Parts/Repairs	4,927.99	1,000.00	3,927.99
Equipment Replacement	189.98		
Fax/Modem	1,231.68		
Gas Utilities	447.70	900.00	-452.30
Inspection Fee	708.10		
Janitorial Supplies	0.00	900.00	-900.00
Landscaping Supplies	0.00	100.00	-100.00
Licenses	50.00	50.00	0.00
Maintenance Contracts	396.00	525.00	-129.00
Misc Supplies	22.38	450.00	-427.62
New Equipment	1,299.00		
Office Equipment	587.16		
Office Supplies	105.60	400.00	-294.40
Paint/Supplies	26.27	100.00	-73.73
Program Supplies	1,926.58	1,500.00	426.58
Repairs and Maintenance	200.00		
Safety/First Aid Supplies	318.27	500.00	-181.73
Shop Supplies/Small Tools	37.51		

1:50 PM
10/25/21
Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
SUPER SPLASH PARK

	<u>Jan - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
SWIM TEAM SUPPLIES	945.66		
Telephone Expense	1,143.74	1,850.00	-706.26
Training and Travel	80.00		
Water Utilities	6,203.06	6,450.00	-246.94
Total Expense	<u>295,478.01</u>	<u>252,339.00</u>	<u>43,139.01</u>
Net Income	<u>-111,051.21</u>	<u>-4,296.00</u>	<u>-106,755.21</u>

Carbondale Park District Profit & Loss Prev Year Comparison September 2021

	Sep 21	Sep 20	\$ Change	% Change
Income				
Alternative Rev-Food Reimb	2,513.69	1,286.28	1,227.41	95.4%
Alternative Revenue	1,654.14	0.00	1,654.14	100.0%
Alternative Revenue-Other	500.00	1,882.81	-1,382.81	-73.4%
Aquatic Fees	-112.50	-1,046.13	933.63	89.3%
Beer Sales	3,380.43	1,238.04	2,142.39	173.1%
Concessions	1,881.16	2,386.42	-505.26	-21.2%
Contributions/Grant Opportuniti	19,751.00	0.00	19,751.00	100.0%
Donation	1,020.00	-500.00	1,520.00	304.0%
Driving Range	4,334.50	6,138.00	-1,803.50	-29.4%
Facility Rental	370.00	0.00	370.00	100.0%
Gaming Machines	185.75	0.00	185.75	100.0%
Golf Cart Fees	14,386.54	14,980.30	-593.76	-4.0%
Golf Fees	35,121.77	26,448.21	8,673.56	32.8%
HRGC Capital Imp Donations	950.00	0.00	950.00	100.0%
Interest	78.83	7.16	71.67	1,001.0%
Kid Korner Fees	6,451.00	6,517.00	-66.00	-1.0%
Kitchen	3,265.88	0.00	3,265.88	100.0%
Merchandise	1,865.01	2,695.23	-830.22	-30.8%
Miscellaneous Shop Revenue	-250.42	-24.01	-226.41	-94.3%
Park Equipment/Garden Rent	420.00	499.77	-79.77	-16.0%
Real Estate Taxes	307,341.47	226,792.63	80,548.84	35.5%
Rec Program Fees	1,131.00	110.00	1,021.00	928.2%
Sales Tax	905.19	551.99	353.20	64.0%
SSP CONCESSIONS	373.75	0.00	373.75	100.0%
SSP Programs	206.00	0.00	206.00	100.0%
SSP REVENUE	1,985.00	0.00	1,985.00	100.0%
State Payments	0.00	5,678.00	-5,678.00	-100.0%
Tax Anticipation Warrant	0.00	50,000.00	-50,000.00	-100.0%
Total Income	409,709.19	345,641.70	64,067.49	18.5%
Expense				
(A)Payroll Expenses				
FICA Expense	5,634.46	5,026.68	607.78	12.1%
Health Insurance Expense	9,954.00	9,161.00	793.00	8.7%
IMRF Expense	5,787.70	5,097.33	690.37	13.5%
Overtime	957.75	599.59	358.16	59.7%
Salaries	17,745.60	24,708.92	-6,963.32	-28.2%
Unemployment Expense	1,205.73	734.83	470.90	64.1%
Wages Hourly Fulltime	30,754.65	22,259.36	8,495.29	38.2%
Wages Hourly Part Time	27,035.94	21,206.01	5,829.93	27.5%
Total (A)Payroll Expenses	99,075.83	88,793.72	10,282.11	11.6%

Carbondale Park District Profit & Loss Prev Year Comparison September 2021

	Sep 21	Sep 20	\$ Change	% Change
Advertising/Promotion	132.00	0.00	132.00	100.0%
Bank Charges	1,678.86	1,216.09	462.77	38.1%
BEER/LIQUOR	952.05	0.00	952.05	100.0%
Building Repairs/Maintenance	448.86	39.95	408.91	1,023.5%
Chemicals	0.00	583.96	-583.96	-100.0%
Clothing	39.75	0.00	39.75	100.0%
CO-OP Program Expense	1,024.00	0.00	1,024.00	100.0%
Computer Equipment/Software	600.45	18.75	581.70	3,102.4%
Concession Supplies	1,505.09	1,603.23	-98.14	-6.1%
Consultant Services	0.00	4,200.00	-4,200.00	-100.0%
Contractor Fees	88,850.91	177.75	88,673.16	49,886.5%
Dues and Subscriptions	62.92	62.92	0.00	0.0%
Electric Utilities	10,937.05	6,302.61	4,634.44	73.5%
Equipment Parts/Repairs	695.74	846.09	-150.35	-17.8%
Fax/Modem	1,343.97	1,236.97	107.00	8.7%
Fertilizer	0.00	145.00	-145.00	-100.0%
Field Trip Expense	560.00	0.00	560.00	100.0%
Food/Provisions	3,109.18	81.83	3,027.35	3,699.6%
Fuel/Lubricants	5,673.60	1,012.14	4,661.46	460.6%
Gas Utilities	2,009.65	306.31	1,703.34	556.1%
Golf Shop Supplies	1,120.34	459.93	660.41	143.6%
Inspection Fee	0.00	286.66	-286.66	-100.0%
Irrigation/Drainage Supply	10.79	93.99	-83.20	-88.5%
Janitorial Supplies	1,124.94	207.13	917.81	443.1%
KITCHEN SUPPLIES	111.54	0.00	111.54	100.0%
Landscaping Supplies	2,525.89	0.00	2,525.89	100.0%
Leases	264.76	264.76	0.00	0.0%
Legal and Accounting Fees	4,370.00	700.00	3,670.00	524.3%
Licenses	0.00	-75.00	75.00	100.0%
Maintenance Contracts	935.44	658.44	277.00	42.1%
Meeting Expense	0.00	200.00	-200.00	-100.0%
Misc Supplies	194.89	125.92	68.97	54.8%
Office Supplies	626.45	189.61	436.84	230.4%
Paint/Supplies	295.83	0.00	295.83	100.0%
Payment Other Entities	150.00	245.00	-95.00	-38.8%
Penalties	474.16	0.00	474.16	100.0%
Postage/Freight	271.90	42.86	229.04	534.4%
Program Supplies	5,398.99	3.51	5,395.48	153,717.4%
Rentals	2,502.00	148.00	2,354.00	1,590.5%
Sales Tax Expense	743.00	522.00	221.00	42.3%
Shop Supplies/Small Tools	302.07	216.01	86.06	39.8%
Telephone Expense	828.20	642.05	186.15	29.0%
Training and Travel	0.00	70.00	-70.00	-100.0%

Carbondale Park District
Profit & Loss Prev Year Comparison
September 2021

	Sep 21	Sep 20	\$ Change	% Change
Vehicle Parts/Repairs	2,255.80	1,450.63	805.17	55.5%
Water Utilities	4,294.90	586.51	3,708.39	632.3%
Total Expense	247,501.80	113,665.33	133,836.47	117.8%
Net Income	162,207.39	231,976.37	-69,768.98	-30.1%

Carbondale Park District Profit & Loss Prev Year Comparison January through September 2021

	Jan - Sep 21	Jan - Sep 20	\$ Change	% Change
Income				
Alternative Rev-Food Reimb	6,282.76	4,618.89	1,663.87	36.0%
Alternative Revenue	13,547.58	13,137.17	410.41	3.1%
Alternative Revenue-Other	550.00	22,882.20	-22,332.20	-97.6%
Aquatic Fees	1,588.59	17,822.89	-16,234.30	-91.1%
Arboretum Grant Proceeds	180,000.00	0.00	180,000.00	100.0%
AWEC	-471.00	34,510.42	-34,981.42	-101.4%
Beer Sales	17,672.31	7,576.41	10,095.90	133.3%
Concessions	9,309.28	7,034.39	2,274.89	32.3%
Contributions/Grant Opportuniti	92,231.00	27,142.05	65,088.95	239.8%
Donation	10,020.00	9,025.00	995.00	11.0%
Driving Range	27,539.28	20,029.00	7,510.28	37.5%
Facility Rental	588.00	0.00	588.00	100.0%
Fees From User Groups	0.00	7,172.22	-7,172.22	-100.0%
Fundraiser	-1,098.00	0.00	-1,098.00	-100.0%
Gaming Machines	1,163.61	580.18	583.43	100.6%
Gift Certificates (Golf)	0.00	-50.00	50.00	100.0%
Golf Cart Fees	90,105.44	65,531.40	24,574.04	37.5%
Golf Fees	227,323.47	149,238.12	78,085.35	52.3%
HRGC Capital Imp Donations	8,450.00	0.00	8,450.00	100.0%
Interest	218.08	6,653.07	-6,434.99	-96.7%
Jr Golf Fees	1,050.00	0.00	1,050.00	100.0%
Kid Korner Fees	83,213.50	35,943.16	47,270.34	131.5%
Kitchen	12,224.91	0.00	12,224.91	100.0%
Merchandise	18,641.40	10,700.78	7,940.62	74.2%
Miscellaneous Other Revenue	0.00	84.72	-84.72	-100.0%
Miscellaneous Shop Revenue	347.33	-720.63	1,067.96	148.2%
Mobile Home Taxes	746.33	0.00	746.33	100.0%
Park Equipment/Garden Rent	6,297.50	1,464.77	4,832.73	329.9%
Real Estate Taxes	410,952.71	340,515.29	70,437.42	20.7%
Rec Program Fees	27,087.28	3,586.16	23,501.12	655.3%
Replacement Taxes	105,675.18	72,164.83	33,510.35	46.4%
Room and Pool Rental	1,247.93	588.00	659.93	112.2%
Sales Tax	5,252.27	2,305.85	2,946.42	127.8%
SSP ALT REVENUE	-100.17	0.00	-100.17	-100.0%
SSP CONCESSIONS	40,754.30	0.00	40,754.30	100.0%
SSP Pass	10,073.80	0.00	10,073.80	100.0%
SSP Programs	14,166.22	0.00	14,166.22	100.0%
SSP REVENUE	102,241.10	0.00	102,241.10	100.0%
State Payments	20,043.67	30,512.27	-10,468.60	-34.3%
Super Splash Pass	4,842.39	0.00	4,842.39	100.0%
SWIM TEAM FEES	3,981.00	0.00	3,981.00	100.0%
Tax Anticipation Warrant	300,000.00	500,000.00	-200,000.00	-40.0%
Total Income	1,853,759.05	1,390,048.61	463,710.44	33.4%

Carbondale Park District Profit & Loss Prev Year Comparison January through September 2021

Expense	Jan - Sep 21	Jan - Sep 20	\$ Change	% Change
(A) Payroll Expenses				
FICA Expenses	54,396.00	49,933.97	4,462.03	8.9%
Health Insurance Expense	102,190.12	95,570.46	6,619.66	6.9%
IMRF Expense	48,320.90	43,501.42	4,819.48	11.1%
On Call Wages	0.00	42,779.82	-42,779.82	-100.0%
Overtime	8,751.35	1,971.12	6,780.23	344.0%
Salaries	188,664.64	237,600.86	-48,936.22	-20.6%
Unemployment Expense	17,995.61	12,753.86	5,241.75	41.1%
Wages Hourly Fulltime	292,647.34	249,243.59	43,403.75	17.4%
Wages Hourly Part Time	246,672.52	141,980.35	104,692.17	73.7%
(A) Payroll Expenses - Other	0.00	6,379.03	-6,379.03	-100.0%
Total (A) Payroll Expenses	959,638.48	881,714.48	77,924.00	8.8%
Advertising/Promotion	1,025.75	1,334.33	-308.58	-23.1%
Athletic Field Supplies	1,481.75	0.00	1,481.75	100.0%
Awards/Recognition	322.10	-150.12	472.22	314.6%
Background check	398.65	0.00	398.65	100.0%
Bank Charges	14,646.57	6,586.97	8,059.60	122.4%
BEER/LIQUOR	8,641.90	0.00	8,641.90	100.0%
Building Repairs/Maintenance	17,049.95	6,789.44	10,260.51	151.1%
Chemicals	11,983.47	7,990.89	3,992.58	50.0%
Clothing	678.85	0.00	678.85	100.0%
CO-OP Program Expense	2,558.75	1,559.08	999.67	64.1%
Computer Equipment/Software	1,390.45	1,440.59	-50.14	-3.5%
Concession Supplies	19,052.49	7,216.70	11,835.79	164.0%
Construction Materials	55.72	26.08	29.64	113.7%
Consultant Services	6,284.25	16,393.84	-10,109.59	-61.7%
Contractor Fees	245,007.37	16,772.76	228,234.61	1,360.8%
Course Accessories	453.99	0.00	453.99	100.0%
Dues and Subscriptions	8,689.44	3,490.54	5,198.90	148.9%
Electric Utilities	61,059.16	37,534.66	23,524.50	62.7%
Equipment Parts/Repairs	13,663.29	8,791.58	4,871.71	55.4%
Equipment Replacement	1,404.36	1,986.24	-581.88	-29.3%
Fax/Modern	12,352.88	10,866.27	1,487.61	13.7%
Fertilizer	4,187.46	4,431.67	-244.21	-5.5%
Field Trip Expense	4,166.61	446.80	3,719.81	832.5%
Food/Provisions	16,050.82	6,590.13	9,460.69	143.6%
Fuel/Lubricants	24,750.77	9,600.21	15,150.56	157.8%
Gas Utilities	23,524.39	26,818.48	-3,294.09	-12.3%
Golf Shop Supplies	13,634.63	3,916.30	9,718.33	248.2%
Inspection Fee	4,275.51	715.16	3,560.35	497.8%
Irrigation/Drainage Supply	3,282.28	600.91	2,681.37	446.2%
Janitorial Service	0.00	18.00	-18.00	-100.0%
Janitorial Supplies	4,373.45	2,573.27	1,800.18	70.0%
KITCHEN SUPPLIES	471.25	0.00	471.25	100.0%

Carbondale Park District Profit & Loss Prev Year Comparison January through September 2021

	Jan - Sep 21	Jan - Sep 20	\$ Change	% Change
Landscaping Supplies	4,264.62	1,074.87	3,189.75	296.8%
Leases	1,782.58	2,015.84	-233.26	-11.6%
Legal and Accounting Fees	41,299.50	37,505.00	3,794.50	10.1%
Licenses	327.25	470.00	-142.75	-30.4%
Loan Interest	53,192.89	12,445.07	40,747.82	327.4%
Loan Payment	20,003.73	0.00	20,003.73	100.0%
Maintenance Contracts	10,896.26	15,176.55	-4,280.29	-28.2%
Meeting Expense	150.91	602.50	-451.59	-75.0%
Misc Supplies	1,284.73	1,261.24	23.49	1.9%
New Equipment	2,265.90	0.00	2,265.90	100.0%
Office Equipment	3,800.49	0.00	3,800.49	100.0%
Office Supplies	5,242.71	3,042.59	2,200.12	72.3%
Paint/Supplies	1,103.19	136.81	966.38	706.4%
Payment Other Entities	1,235.24	245.00	990.24	404.2%
Penalties	1,801.21	141.53	1,659.68	1,172.7%
Postage/Freight	1,226.72	624.77	601.95	96.4%
Printing/Reproduction	178.13	147.50	30.63	20.8%
Program Supplies	17,217.42	3,398.47	13,818.95	406.6%
Rentals	6,682.50	1,138.00	5,544.50	487.2%
Repairs and Maintenance	200.00	6.99	193.01	2,761.2%
Safety/First Aid Supplies	611.17	2,953.08	-2,341.91	-79.3%
Sales Tax Expense	4,421.00	1,794.00	2,627.00	146.4%
Shop Supplies/Small Tools	3,878.91	1,193.03	2,685.88	225.1%
Site Amenities	0.00	121.28	-121.28	-100.0%
SWIM TEAM SUPPLIES	1,946.39	0.00	1,946.39	100.0%
Taw Loan Repayment	0.00	50,189.86	-50,189.86	-100.0%
Telephone Expense	8,970.02	7,391.43	1,578.59	21.4%
Training and Travel	875.00	2,696.51	-1,821.51	-67.6%
Vehicle Parts/Repairs	15,083.51	8,534.69	6,548.82	76.7%
Water Utilities	17,815.96	5,226.66	12,589.30	240.9%
Workman's Comp Insurance	23,553.00	23,496.00	57.00	0.2%
Total Expense	1,737,867.73	1,249,083.53	488,784.20	39.1%
Net Income	115,891.32	140,965.08	-25,073.76	-17.8%